

HOUSE BILL 3472
By Curtiss

AN ACT to amend Tennessee Code Annotated, Title 67,
relative to property tax assessment.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-5-1301, is amended by adding
the following new subsection:

(d) Any of the named persons or companies in subsection (a) may be assessed
for local taxation by the assessor of property, provided, that the person or company is
wholly located in the county in which such assessor of property serves. Such
assessment may be made at the option of such assessor of property.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring
it.